

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 573: RECIPROCITY IN COLLECTION**

**§4045. RECIPROCITY**

This chapter shall apply to the estate of any nonresident decedent if the laws of the state of his domicile contain a provision, of any nature or however expressed, whereby this State is given reasonable assurance of the collection of its death taxes, interest and penalties from the estates of decedents dying domiciled in this State in cases where the estates of such decedents are being administered in such other state. This chapter shall be liberally construed in order to insure that the state of domicile of any decedent shall receive any death taxes, together with interest and penalties thereon, due to it.

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